

(5) For a defendant who has participated in an educational, vocational, treatment, or work program while confined in a state jail felony facility, ~~[not later than the 30th day before the date on which the defendant will have served 80 percent of the defendant's sentence,]~~ the Texas Department of Criminal Justice shall ~~record~~ ~~[report to the sentencing court]~~ the number of days during which the defendant diligently participated in any educational, vocational, treatment, or work program. ~~[The contents of a report submitted under this subdivision are not subject to challenge by a defendant.]~~

(6) *For a defendant with a judgment that contains a finding under Article 42.0199 that the defendant is presumptively entitled to diligent participation credit and who has not been the subject of disciplinary action while confined in the state jail felony facility, the department shall* ~~[A judge, based on the report received under Subdivision (5), may]~~ credit against any time ~~the~~ ~~[a]~~ defendant is required to serve in a state jail felony facility additional time for each day the defendant actually served in the facility while diligently participating in an educational, vocational, treatment, or work program.

(7) *For a defendant with a judgment that contains a finding under Article 42.0199 that the defendant is not presumptively entitled to diligent participation credit or who has been the subject of disciplinary action while confined in the state jail felony facility, the department shall, not later than the 30th day before the date on which the defendant will have served 80 percent of the defendant's sentence, report to the sentencing court the record of the number of days under Subdivision (5). The contents of a report submitted under this subdivision are not subject to challenge by a defendant. A judge, based on the report, may credit against any time a defendant is required to serve in a state jail felony facility additional time for each day the defendant actually served in the facility while diligently participating in an educational, vocational, treatment, or work program.*

(8) A time credit under Subdivision (6) or (7) ~~[this subdivision]~~ may not exceed one-fifth of the amount of time the defendant is originally required to serve in the facility. A defendant may not be awarded a credit under Subdivision (6) or (7) ~~[this subdivision]~~ for any period during which the defendant is subject to disciplinary ~~status~~ ~~[action]~~. A time credit under Subdivision (6) or (7) ~~[this subdivision]~~ is a privilege and not a right.

SECTION 3. The change in law made by this Act applies only to a person confined in a state jail felony facility for an offense committed on or after the effective date of this Act. A person confined in a state jail felony facility for an offense committed before the effective date of this Act is covered by the law in effect when the offense was committed, and the former law is continued in effect for that purpose. For purposes of this section, an offense was committed before the effective date of this Act if any element of the offense occurred before that date.

SECTION 4. This Act takes effect September 1, 2015.

Passed by the House on April 15, 2015: Yeas 141, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.B. No. 1546 on May 18, 2015: Yeas 126, Nays 5, 1 present, not voting; passed by the Senate, with amendments, on May 15, 2015: Yeas 30, Nays 1.

Approved May 29, 2015.

Effective September 1, 2015.

INSTALLMENT PAYMENTS OF AD VALOREM TAXES

CHAPTER 226

H.B. No. 1933

AN ACT

relating to installment payments of ad valorem taxes.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Sections 31.031(a-1), (a-2), and (b), Tax Code, are amended to read as

follows:

(a-1) An individual to whom this section applies may pay a taxing unit's taxes imposed on property that the person owns and occupies as a residence homestead in four equal installments without penalty or interest if the first installment is paid before the delinquency date and is accompanied by notice to the taxing unit that the person will pay the remaining taxes in three equal installments. *If the delinquency date is February 1, the [The] second installment must be paid before April 1, the third installment must be paid before June 1, and the fourth installment must be paid before August 1. If the delinquency date is a date other than February 1, the second installment must be paid before the first day of the second month after the delinquency date, the third installment must be paid before the first day of the fourth month after the delinquency date, and the fourth installment must be paid before the first day of the sixth month after the delinquency date.*

(a-2) Notwithstanding the deadline prescribed by Subsection (a-1) for payment of the first installment, an individual to whom this section applies may pay the taxes in four equal installments as provided by Subsection (a-1) if the first installment is paid and the required notice is provided before *the first day of the first month after the delinquency date* ~~March 1~~.

(b) If the individual fails to make a payment, including the first payment, before the applicable date provided by Subsection (a-1), the unpaid *installment* ~~[amount]~~ is delinquent and incurs a penalty of six percent and interest as provided by Section 33.01(c). The penalty provided by Section 33.01(a) does not apply to the unpaid *installment* ~~[amount]~~.

SECTION 2. Sections 31.032(b) and (c), Tax Code, are amended to read as follows:

(b) If, before the delinquency date, a person pays at least one-fourth of a taxing unit's taxes imposed on property that the person owns, accompanied by notice to the taxing unit that the person will pay the remaining taxes in installments, the person may pay the remaining taxes without penalty or interest in three equal installments. *If the delinquency date is February 1, the [The] first installment must be paid before April 1, the second installment must be paid before June 1, and the third installment must be paid before August 1. If the delinquency date is a date other than February 1, the first installment must be paid before the first day of the second month after the delinquency date, the second installment must be paid before the first day of the fourth month after the delinquency date, and the third installment must be paid before the first day of the sixth month after the delinquency date.*

(c) If the person fails to make a payment before the applicable date provided by Subsection (b), the unpaid *installment* ~~[amount]~~ is delinquent and incurs a penalty of six percent and interest as provided by Section 33.01(c).

SECTION 3. Sections 33.011(d) and (i), Tax Code, are amended to read as follows:

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c) ~~[33.04(b)]~~. To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.

(i) The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:

(1) the property owner or another person liable for the tax pays the tax not later than the 181st day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c) ~~[33.04(b)]~~; and

(2) the delinquency is the result of taxes imposed on:

(A) omitted property entered in the appraisal records as provided by Section 25.21;

(B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or

(C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.

SECTION 4. Section 33.02, Tax Code, is amended by amending Subsections (a) and (b-1) and adding Subsections (a-1) and (f) to read as follows:

(a) The collector for a taxing unit may enter into an agreement with a person delinquent in the payment of the tax for payment of the tax, penalties, and interest in installments. The collector for a taxing unit shall, on request by a person delinquent in the payment of the tax on a residence homestead *for which the property owner has been granted an exemption under Section 11.13*, enter into an agreement with the person for payment of the tax, penalties, and interest in installments if the person has not entered into an installment agreement with the collector for the taxing unit under this section in the preceding 24 months.

(a-1) An installment agreement under this section:

(1) must be in writing;

(2) must provide for payments to be made in [~~equal~~] monthly installments;

(3) must extend for a period of at least 12 months *if the property that is the subject of the agreement is a residence homestead for which the person entering into the agreement has been granted an exemption under Section 11.13*; and

(4) may not extend for a period of more than 36 months.

(b-1) Except as otherwise provided by this subsection, a penalty does not accrue as provided by Section 33.01(a) on the unpaid balance during the period of the agreement if the property that is the subject of the agreement is a residence homestead *for which the property owner has been granted an exemption under Section 11.13*. If the property owner fails to make a payment as required by the agreement, a penalty accrues as provided by Section 33.01(a) on the unpaid balance as if the owner had not entered into the agreement.

(f) *The collector for a taxing unit must deliver a notice of default to a person who is in breach of an installment agreement under this section and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement.*

SECTION 5. Section 33.04, Tax Code, as amended by Chapters 935 (H.B. 1597) and 967 (H.B. 1913), Acts of the 83rd Legislature, Regular Session, 2013, is amended to read as follows:

Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each year the collector for a taxing unit shall deliver a notice of delinquency to each person whose name appears on the current delinquent tax roll. However, the notice need not be delivered if:

(1) a bill for the tax was not mailed under Section 31.01(f); or

(2) the collector does not know and by exercising reasonable diligence cannot determine the delinquent taxpayer's name and address.

(b) A notice of delinquency *under this section* must contain the following statement in capital letters: "IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE TAX COLLECTOR FOR (NAME OF TAXING UNIT) REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR (NAME OF TAXING UNIT) FOR THE PAYMENT OF THESE TAXES."

(c) [~~(b)~~] If the delinquency is the result of taxes imposed on property described by Sec-

tion 33.011(i), the first page of the notice of *delinquency* must include, in 14-point boldfaced type or 14-point uppercase letters, a statement that reads substantially as follows: "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED [ON]."

~~[(c) The collector for a taxing unit must deliver a notice of delinquency to a person who is in breach of an installment agreement under Section 33.02 and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement.]~~

SECTION 6. Sections 31.031(d) and 31.032(e), Tax Code, are repealed.

SECTION 7. (a) The changes in law made by this Act to Sections 31.031, 31.032, and 33.02, Tax Code, apply only to an installment agreement for the payment of ad valorem taxes entered into on or after the effective date of this Act. An installment agreement for the payment of ad valorem taxes entered into before the effective date of this Act is governed by the law in effect on the date the agreement was entered into, and the former law is continued in effect for that purpose.

(b) The change in law made by this Act to Section 33.04, Tax Code, applies only to a notice of delinquency delivered on or after the effective date of this Act. A notice of delinquency delivered before the effective date of this Act is governed by the law in effect on the date the notice was delivered, and the former law is continued in effect for that purpose.

SECTION 8. To the extent of any conflict, this Act prevails over another Act of the 84th Legislature, Regular Session, 2015, relating to nonsubstantive additions to and corrections in enacted codes.

SECTION 9. This Act takes effect September 1, 2015.

Passed by the House on April 23, 2015: Yeas 138, Nays 1, 2 present, not voting;
passed by the Senate on May 15, 2015: Yeas 31, Nays 0.

Approved May 29, 2015.

Effective September 1, 2015.

CERTAIN CONVENTION CENTER HOTEL PROJECTS

CHAPTER 227

H.B. No. 1964

AN ACT

relating to certain convention center hotel projects.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Sections 351.001(2) and (7), Tax Code, are amended to read as follows:

(2) "Convention center facilities" or "convention center complex" means facilities that are primarily used to host conventions and meetings. The term means civic centers, civic center buildings, auditoriums, exhibition halls, and coliseums that are owned by the municipality or other governmental entity or that are managed in whole or part by the municipality. In a municipality with a population of 1.5 million or more, "convention center facilities" or "convention center complex" means civic centers, civic center buildings, auditoriums, exhibition halls, and coliseums that are owned by the municipality or other governmental entity or that are managed in part by the municipality, hotels owned by the municipality or a nonprofit municipally sponsored local government corporation created under Chapter 431, Transportation Code, within 1,000 feet of a convention center owned by the municipality, or a historic hotel owned by the municipality or a nonprofit municipally sponsored local government corporation